

Clerk  
U. S. District Court  
Southern District of Ohio  
Potter Stewart Courthouse, Room 103  
100 East Fifth Street  
Cincinnati, Ohio 45202

Certified Receipt. #:

7002-0510-0004-5174-2176

Case #: 1:01 CV 541

Original-Certified-Partial Summary  
Judgment

Certified-Copy of Original Inspector  
General Acknowledgment

Copy-UCC 1 Indiana

Copy-UCC 3 Indiana

Copy-UCC 1 Ohio

Copy-UCC 3 Ohio

FILED  
JAMES BROWN  
CLERK  
05 MAR 28 PM 12: 18

Documents named above and attached hereto and marked accordingly, are Accepted For Value and Returned for Value to Settle and Close all Form 1040 Type Tax Matters, for Buford F. Houck, Intervener, without controversy using my exemption according to Public Policy H. J. R. 192.

As Good As Aval.

Buford F. Houck, Intervener  
Buford F. Houck, Intervener

NOTARY

Signed before me this 25<sup>th</sup> day of March, 2005, by Buford F. Houck, who is personally known to me or has produced valid identification.

Seal

Debbie Perry  
Notary Public

DEBBIE PERRY  
Notary Public, State of Ohio  
My commission expires March 4, 2007  
My Commission Expires

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF OHIO  
WESTERN DIVISION

United States of America,

Plaintiff,

v.

Buford F. Houck, et al.,

Defendants.

I certify that this is a  
true and correct copy of the  
original filed in my Office  
on 3-4-05.

JAMES BONINI, CLERK  
BY: *James Bonini*  
Deputy Clerk  
DATE: 3-21-05

Case No. 1:01cv541

Judge Michael H. Watson

**ORDER ADOPTING MAGISTRATE JUDGE'S  
REPORT AND RECOMMENDATION**

Before the Court is the October 5, 2004 Report and Recommendation (Doc. 64) regarding Plaintiff's Motion for Partial Summary Judgment. (Doc. 62)

The parties were given notice of the Report and Recommendation and opportunity to file objections to the Report and Recommendation in a timely manner. See United States v. Walters, 638 F.2d 947 (6th Cir. 1981). To date, no objections to the October 5, 2004 Magistrate Judge's Report and Recommendation have been filed.

Upon *de novo* review of this matter, pursuant to 28 U.S.C. § 636, the Court finds no error in the Magistrate Judge's Report and Recommendation. Accordingly, the October 5, 2004, Magistrate Judge's Report and Recommendation is hereby **ADOPTED**. Plaintiff's Motion for Partial Summary Judgment (Doc. 62) is **GRANTED**. Plaintiff is entitled to

ACCEPTED FOR VALUE RECEIVED FOR  
VALUED AS EXEMPTION X  
AS GOOD AS ANY PURSUANT TO 28 U.S.C. § 636(b)(1)(C),  
DATE: MAR 21, 2005  
EMPLOYEE: *James Bonini*

*Intervenor  
Secured Party  
Creditor*

recover \$410,777.58, including interest and penalties, plus statutory interest that continues to accrue, from Defendant Burford F. Houck, for the IRS tax assessments against him for 1986, 1987, 1988, 1990, 1991, 1992, 1993, and 1994.

Also before this Court is Plaintiff's Motion to Amend the Scheduling Order. (Doc. 68) Plaintiff states that this Court granted the Plaintiff until November 22, 2004 to file a dispositive motion or move this Court for a trial date. Plaintiff is now seeking until thirty days after the ruling on the Magistrate's R&R good cause show, Plaintiff's Motion to Amend (Doc. 68) is hereby GRANTED. Plaintiff shall file any dispositive motion to foreclose its federal tax liens thirty (30) days from entry of this Order.

Michael H. Watson  
United States District Judge

**Orders on Motions**1:01-cv-00541-MHW-TSB USA v. Houck, et al**U.S. District Court****Southern District of Ohio****Notice of Electronic Filing**

The following transaction was received from ba, entered on 3/4/2005 at 2:20 PM EST and filed on 3/4/2005

**Case Name:** USA v. Houck, et al

**Case Number:** 1:01-cv-541

**Filer:**

**Document Number:** 69

**Docket Text:**

ORDER adopting Report and Recommendations re [64] Report and Recommendations; Plaintiff is entitled to recover \$410,777.58, including interest and penalties, plus statutory interest that continues to accrue, from Defendant Burford F. Houck for the IRS tax assessments against him for 1987, 1988, and 1990-1994; granting [68] Motion to Amend/Correct the Scheduling Order for 30 days from the entry of this Order permitting Plaintiff to file any dispositive motions to foreclose its federal tax liens (ba, )

The following document(s) are associated with this transaction:

**Document description:** Main Document

**Original filename:** n/a

**Electronic document Stamp:**

[STAMP dcecfStamp\_ID=1040326259 [Date=3/4/2005] [FileNumber=547528-0]  
 [2308b861473e79128d6ec162156baf96ef227def037db5937dbf9e965e0e1c494a060  
 b9307735fe5102066180ea197acc615e969751005cbfd2ced0eab789217]]

**1:01-cv-541 Notice will be electronically mailed to:**

Alejandro L Bertoldo alejandro.l.bertoldo@usdoj.gov, northern.taxcivil@usdoj.gov

Lara E Ewens lara.ewens@usdoj.gov

Jan Martin Holtzman jan.holtzman@usdoj.gov,  
 karen.kruetzkamp@usdoj.gov;maryjo.massie@usdoj.gov;civ.ecfohscin@usdoj.gov

**1:01-cv-541 Notice will be delivered by other means to:**

Ben Houck Estates  
 1739 Kevin Street  
 Ironton, OH 45638

William L Comer



OFFICE OF  
INSPECTOR GENERAL

DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C. 20220

FEB 16 2005

Buford F. Houck  
PO Box 789  
Ironton, OH 45638-0789

Complaint Number: 2005-0145

Dear Mr. Houck:

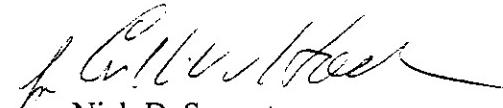
This is in response to your letter to the Office dated February 13, 2005, which forwards your request for "chargeback to the Personal Treasury Account" as well as an "exchange for the tax exemption priority" in order to secure fees for "registration for the priority exchange for the tax exemption to discharge the liability."

As the information you provide concerns the Internal Revenue Service and federal taxation issues, we are forwarding it to the Treasury Inspector General for Tax Administration, which has jurisdiction in these matters, at the following address:

Grace Sutton, ASAIC  
Complaint Management Division  
Treasury Inspector General  
for Tax Administration  
1125 15<sup>th</sup> Street, NW  
Room 700-A  
Washington, DC 20005

Please send any additional correspondence regarding this matter to that address. We thank you for your consideration.

Sincerely,

  
Nick D. Swanstrom  
Assistant Inspector General  
for Investigations

February 4, 2005

Taxpayer Advocate  
Department of the Treasury  
Internal Revenue Service  
1500 Pennsylvania Avenue, N.W.  
Washington, D. C. 20220

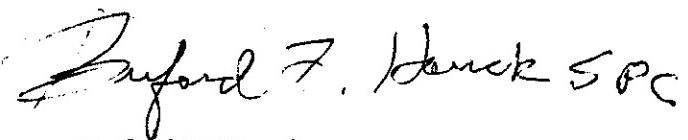
Re: Buford F. Houck  
S.S. #: 288-26-7280  
Secured Party Creditor #: D95417116

Dear Advocate:

Please forward printout copies of Debtor's balance owed on each year, for 1985 through 1995, as shown on the TaxPayer Advocate Scope.

I have enclosed a self addressed, stamped envelope for your convenience.

Sincerely,



Buford F. Houck  
Secured Party Creditor  
c/o: P. O. Box 789  
Ironton, Ohio 45638

Indiana Secretary of State  
 Filing Number: 200500001139394  
 Filing Date : 02/03/2005 17:30:00

## UCC FINANCING STATEMENT AMENDMENT

FOLLOW INSTRUCTIONS (front and back) CAREFULLY

A. NAME &amp; PHONE OF CONTACT AT FILER [optional]

CSC-JEFF

B. SEND ACKNOWLEDGEMENT TO: (Name and Address)

Corporation Service Company  
 P. O. Box 2969  
 Springfield, Illinois 62708  
 Attn: Ms. Tammy Fisher

THE ABOVE SPACE IS FOR FILING OFFICE USE ONLY

1a. INITIAL FINANCING STATEMENT FILE #

200500000317694

1b. This FINANCING STATEMENT AMENDMENT is  
to be filed (for record) (or recorded) in the  
 REAL ESTATE RECORDS.2.  TERMINATION: Effectiveness of the Financing Statement identified above is terminated with respect to security interest(s) of the Secured Party authorizing this Termination Statement.3.  CONTINUATION: Effectiveness of the Financing Statement identified above with respect to security interest(s) of the Secured Party authorizing this Continuation Statement is continued for the additional period provided by applicable law.4.  ASSIGNMENT (full or partial): Give name of assignee in item 7a or 7b and address of assignee in item 7c; and also give name of assignor in item 9.5. AMENDMENT (PARTY INFORMATION): This Amendment affects  Debtor or  Secured Party of record. Check only one of these two boxes.

Also check one of the following three boxes and provide appropriate information in items 6 and/or 7.

CHANGE name and/or address: Give current record name in item 6a or 6b; also give new  DELETE name: Give record name  
name (if name changed) in item 7a or 7b and/or new address (if address change) in item 7c.  ADD name: Complete item 7a or 7b, and also  
item 7c; also complete items 7d-7e (if applicable).

## 6. CURRENT RECORD INFORMATION:

6a. ORGANIZATION'S NAME <b>HOUCK, BUFORD F.</b>	FIRST NAME	MIDDLE NAME	SUFFIX
OR 6b. INDIVIDUAL'S LAST NAME			

## 7. CHANGED (NEW) OR ADDED INFORMATION:

7a. ORGANIZATION'S NAME	FIRST NAME	MIDDLE NAME	SUFFIX	
OR 7b. INDIVIDUAL'S LAST NAME				
7c. MAILING ADDRESS	CITY	STATE	POSTAL CODE	COUNTRY
7d. TAX ID #: SSN OR EIN	ADDL INFO RE ORGANIZATION DEBTOR	7e. TYPE OF ORGANIZATION	7f. JURISDICTION OF ORGANIZATION	7g. ORGANIZATIONAL ID #, if any <input type="checkbox"/> NONE

## 8. AMENDMENT (COLLATERAL CHANGE): check only one box.

Describe collateral  deleted or  added, or give entire  restated collateral description, or describe collateral  assigned.

Debtor acknowledges: 1) Debtor has received from Secured Party an Asset identified as foreign bill of exchange #: BFF112502, valued at \$1,098,000.00, dated 11-25-02. 2) Debtor is now further indebted to Secured Party for the value of said asset which is established as a registered security via the filing of this UCC-3 Amendment. 3) Debtor pledges to deliver the settlement statement Debtor will receive from its creditor when said Asset is delivered to the creditor. (Name of creditor) at Address of creditor) and the associated account #: 288267280, is amended to reflect the receipt of said Asset, and 4) Debtor pledges to deliver the original note for said account, to the Secured Party, when it is returned to the Debtor from its creditor.

9. NAME OF SECURED PARTY OF RECORD AUTHORIZING THIS AMENDMENT (name of assignor, if this is an Assignment). If this is an Amendment authorized by a Debtor which adds collateral or adds the authorizing Debtor, or if this is a Termination authorized by a Debtor, check here  and enter name of DEBTOR authorizing this Amendment.

9a. ORGANIZATION'S NAME <b>HOUCK, BUFORD F.</b>	FIRST NAME	MIDDLE NAME	SUFFIX
OR 9b. INDIVIDUAL'S LAST NAME			

## 10. OPTIONAL FILER REFERENCE DATA

IN-SOS

180633-5KA

Indiana Secretary of State  
 Filing Number: 200500000317694  
 Filing Date : 01/07/2005 17:30:00

## UCC FINANCING STATEMENT

FOLLOW INSTRUCTIONS (front and back) CAREFULLY

A. NAME &amp; PHONE OF CONTACT AT FILER (optional)

CSC - Jeff

B. SEND ACKNOWLEDGEMENT TO: (Name and Address)

Corporation Service Company  
 PO Box 2969  
 Springfield, Illinois 62708  
 Attn: Tammy Fisher

THE ABOVE SPACE IS FOR FILING OFFICE USE ONLY

1. DEBTOR'S EXACT FULL LEGAL NAME - insert only one debtor name (1a or 1b) - do not abbreviate or combine names

1a. ORGANIZATION'S NAME <b>HOUCK, BUFORD F.</b>		FIRST NAME	MIDDLE NAME	SUFFIX
OR 1b. INDIVIDUAL'S LAST NAME				
1c. MAILING ADDRESS <b>P. O. BOX 789</b>		CITY <b>IRONTON</b>	STATE <b>OH.</b>	POSTAL CODE <b>45638</b>
1d. TAX ID #: SSN OR EIN <b>288267280</b>	ADDL INFO RE ORGANIZATION DEBTOR	1e. TYPE OF ORGANIZATION <b>BUSINESS</b>	1f. JURISDICTION OF ORGANIZATION <b>OH.</b>	1g. ORGANIZATIONAL ID #, if any <b>288-26-7280</b> <input type="checkbox"/> NONE

2. ADDITIONAL DEBTOR'S EXACT FULL LEGAL NAME - insert only one debtor name (2a or 2b) - do not abbreviate or combine names

2a. ORGANIZATION'S NAME <b>HOUCK, BEN, ESTATES</b>		FIRST NAME	MIDDLE NAME	SUFFIX
OR 2b. INDIVIDUAL'S LAST NAME				
2c. MAILING ADDRESS <b>C/O: 1739 KEVIN STREET</b>		CITY <b>IRONTON</b>	STATE <b>OH.</b>	POSTAL CODE <b>45638</b>
2d. TAX ID #: SSN OR EIN <b>c/o: 1739 Kevin Street</b>	ADDL INFO RE ORGANIZATION DEBTOR	2e. TYPE OF ORGANIZATION <b>TRUST</b>	2f. JURISDICTION OF ORGANIZATION <b>OH.</b>	2g. ORGANIZATIONAL ID #, if any <b>31-6261889</b> <input type="checkbox"/> NONE

3. SECURED PARTY'S NAME (or NAME of TOTAL ASSIGNEE of ASSIGNOR S/P) - insert only one secured party name (3a or 3b)

3a. ORGANIZATION'S NAME		FIRST NAME	MIDDLE NAME	SUFFIX
OR 3b. INDIVIDUAL'S LAST NAME <b>Houck</b>		<b>Buford</b>	<b>Franklin</b>	
3c. MAILING ADDRESS		CITY <b>Ironton</b>	STATE <b>OH.</b>	POSTAL CODE <b>45638</b>

4. This FINANCING STATEMENT covers the following collateral:

This property, now owned and hereafter acquired, includes, but is not limited to: proceeds, products, accounts and fixtures from crops, mine head, well head, with transmitting utilities, etc., rent, wages, all income, land, mineral, water and air rights, cottages, house(s), buildings, bank accounts, bank deposit box(s) and the contents therein, savings account(s), retirement plans, stocks, bonds, securities, benefits from trusts, inheritances gotten and to be gotten, inventory of any source, all machinery either farm or industrial, livestock, livestock equipment, vehicles, auto(s), truck(s), 4 wheeler(s), all boats and water craft, aircraft, motor homes, 5th wheel trailer(s), mobile home(s). Jewelry, wedding bands and/or rings, watch(s), all household goods, appliances, any type of furniture, kitchen utensils, cooking utensils, radio(s), television(s), computer(s), music instrument(s), antiques, sport equipment, rifle(s), gun(s), and any other type of property held for my benefit by myself or by others.

Any property not specifically listed, named or listed by make, model, serial number, etc. is included as the same.

Dated: 12-28-04.

5. ALTERNATIVE DESIGNATION (if applicable):  LESSEE/LESSOR  CONSIGNEE/CONSIGNOR  BAILEE/BAILOR  SELLER/BUYER  AG. LIEN  ON-UCC FILING6.  This FINANCING STATEMENT is to be filed (for record) (or recorded) in the REAL ESTATE RECORDS. Attach Addendum 7. Check to REQUEST SEARCH REPORT(S) on Debtor(s) [if applicable]  All Debtors  Debtor 1  Debtor 2 [ADDITIONAL FEE] [optional]

8. OPTIONAL FILER REFERENCE DATA

IN-SOS

126316-1BAH

Doc ID --&gt; 200320401562

Filed at Ohio Secretary of State 07/22/2003 09:00 AM FILE# OH00066523793

LexisNexis Document Solutions  
 P.O. Box 2969  
 Springfield, IL 62708



1780573-3

(PM N - CA)

58

THE ABOVE SPACE IS FOR FILING OFFICE USE ONLY			
1. DEBTOR'S EXACT FULL LEGAL NAME - enter only the debtor name (do not add the suffixes of corporation names)			
OR, DEBTOR'S ALIAS NAME			
HOUCK, BUFORD P.			
288267280	PO BOX 789	PRENAME	SURNAME
	BUSINESS	CITY	STATE ZIP CODE
	1739 KEVIN ST.	IRONTON	OH 45638
	TRUST	STATE ZIP CODE	COLLTRY
		OH	US
		288-26-7280	<input type="checkbox"/>
2. ADDITIONAL DEBTOR'S EXACT FULL LEGAL NAME - enter only the debtor name (do not add the suffixes of corporation names)			
HOUCK, JEAN ESTATES			
288267280	1739 KEVIN ST.	PRENAME	SURNAME
	TRUST	CITY	STATE ZIP CODE
		IRONTON	OH 45638
		STATE ZIP CODE	COLLTRY
		31-6261889	<input type="checkbox"/>
3. SECURED PARTY'S NAME IN NAME OF WHICH SECURITY AGREEMENT IS MADE (DO NOT ADD THE SUFFIXES OF CORPORATION NAMES)			
HOUCK			
288267280	1739 KEVIN ST.	PRENAME	SURNAME
		BETTY	JEAN
		CITY	STATE ZIP CODE
		IRONTON	OH 45638
		STATE ZIP CODE	COLLTRY
		45638	US

Being Lot Number Twenty-Four (24) in a subdivision identified as Sedgwick Meadows, continuation of Green Valley Estates, as shown on the recorded plat thereof in Plat Book 5, pages 240 and 241 of the Plat Records of Lawrence County, Ohio

Filed at Ohio Secretary of State 12/06/2004 09:00 AM FILE# 20043420610


**UCC FINANCING STATEMENT AMENDMENT**  
FOLLOW INSTRUCTIONS (front and back) CAREFULLY

A. NAME &amp; PHONE OF CONTACT AT FILER (optional)

B. SEND ACKNOWLEDGEMENT TO: (Name and Address)

Lee Dixon  
 145 Baker Street  
 Marion OH 43302

THE ABOVE SPACE IS FOR FILING OFFICE USE ONLY

1a. INITIAL FINANCING STATEMENT FILE # <b>OH00066523793</b>	1b. The FINANCING STATEMENT AMENDMENT is <input type="checkbox"/> to be filed (for record) or recorded in the REAL ESTATE RECORDS.			
2. <input type="checkbox"/> TERMINATION: Effectiveness of the Financing Statement identified above is terminated with respect to security interest(s) of the Secured Party authorizing this Termination Statement.				
3. <input type="checkbox"/> CONTINUATION: Effectiveness of the Financing Statement identified above with respect to security interest(s) of the Secured Party authorizing this Continuation Statement is continued for the additional period provided by applicable law.				
4. <input type="checkbox"/> ASSIGNMENT (full or partial): Give name of assignee in items 7a or 7b and address of assignee in item 7c; and also give name of assignor in item 9.				
5. AMENDMENT (PARTY INFORMATION): This Amendment affects <input checked="" type="checkbox"/> Debtor or <input type="checkbox"/> Secured Party of record. Check only one of these two boxes. Also check one of the following three boxes and provide appropriate information in items 6 and/or 7.				
<input type="checkbox"/> CHANGE name and/or address: Give current record name in item 6a or 6b; also give new name <input type="checkbox"/> DELETE name: Give record name to be deleted in item 6a or 6b	<input type="checkbox"/> ADD name: Complete items 7a or 7b, and also items 7c; also complete items 7d-7a (if applicable).			
6. CURRENT RECORD INFORMATION:				
6a. ORGANIZATION'S NAME <b>HOUCK, BUFORD F.</b>	6b. INDIVIDUAL'S LAST NAME	FIRST NAME	MIDDLE NAME	SUFFIX
OR				
7. CHANGED (NEW) OR ADDED INFORMATION:				
7a. ORGANIZATION'S NAME	7b. INDIVIDUAL'S LAST NAME	FIRST NAME	MIDDLE NAME	SUFFIX
OR				
7c. MAILING ADDRESS	CITY	STATE	POSTAL CODE	COUNTRY
7d. TAX ID #: SSN OR EIN	ADDL INFO RE ORGANIZATION DEBTOR	7e. TYPE OF ORGANIZATION	7f. JURISDICTION OF ORGANIZATION	7g. ORGANIZATIONAL ID #: If any <input type="checkbox"/> NONE

## 8. AMENDMENT (COLLATERAL CHANGE): check only one box.

Describe collateral  deleted or  added, or give entire  detailed collateral description, or describe collateral  assigned.

Debtor acknowledges: 1) Debtor has received from Secured Party an Asset identified as foreign bill of exchange #: BFH112502, valued at \$1,098,000.00, dated 11-25-02. 2) Debtor is now further indebted to Secured Party for the value of said asset which is established as a registered security via the filing of this UCC-3 Amendment. 3) Debtor pledges to deliver the settlement statement Debtor will receive from its creditor when said Asset is delivered to the creditor. (Name of creditor) at Address of creditor) and the associated account #: 283267280, is amended to reflect the receipt of said Asset, and 4) Debtor pledges to deliver the original note for said account, to the Secured Party, when it is returned to the Debtor from its creditor.

9. NAME OF SECURED PARTY OF RECORD AUTHORIZING THIS AMENDMENT (name of assignee, if this is an Assignment). If this is an Amendment authorized by a Debtor which adds collateral or adds the authorizing Debtor, or if this is a Termination authorized by a Debtor, check here <input checked="" type="checkbox"/> and enter name of DEBTOR authorizing this Amendment.			
9a. ORGANIZATION'S NAME <b>HOUCK, BUFORD F.</b>			
OR			
9b. INDIVIDUAL'S LAST NAME	FIRST NAME	MIDDLE NAME	SUFFIX

## 10. OPTIONAL FILER REFERENCE DATA

Betty Jeanne Hock Secured Party, Creditor